

July 14, 1953

James M. Langley, Chairman
Tax Study Commission
3 North State Street
Concord, New Hampshire

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CONCORD, N.H.

Dear Mr. Langley:

In reply to your query as to the limits of authority of the Tax Study Commission under Laws 1953, chapter 360, please be advised that it is my opinion that the Commission is authorized by said act to consider any form of taxation it wishes. This would include its recommendation of such new taxes or forms as in its judgment it finds desirable.

It is a well established rule of statutory construction that the meaning of an enactment is to be determined by a reading of the whole. 2 Sutherland, Statutory Construction, ss. 4703, 4704. A meaning is to be given which is not "inconsistent with the manifest intention of the legislature or repugnant to the context of the same statute." Revised Laws of N.H., c. 7, s. 1; Maine v. Interstate Bridge Authority, 92 N.H. 268. A rule of construction equally well established is that effect must be given, if possible, to every word in a statute. 2 Sutherland, supra, s. 4705.

Considering Laws 1953, chapter 360, section 5, with reference to the foregoing rules of law, it is noted, first, that the Governor is authorized "to commence an examination of all taxes assessed and collected by the state and by all political subdivisions thereof". If the entire act consisted solely of words of such tenor, the limitations on the power of the Commission would be apparent. However, in the same sentence in which the quoted phrase is found there appears another phrase, as follows: "... and [the Governor] is hereby directed to recommend a special message to the General Court next assembled, legislation in substitution or revision of said taxes, if any such is deemed expedient". The word "substitute" (from which "substitution" is derived) has as its primary meaning: "a person or thing put in place of another". Webster's New International Dictionary, 2d Ed. (1941), page 2515.

It is apparent then that by clear expression of the General Court, the Governor is to place himself in a position to recommend legisla-

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tion to be "put in the place of" the taxes now assessed and collected, if the same be deemed expedient. This duty connotes the power to examine the various possible substitutes.

If there is any way in which this office can be of assistance to your Commission at any time, please let me know.

With every good wish.

Sincerely,

Louis C. Wyman
Attorney General

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